**DECLARATION AND POWER OF ATTORNEY**

In re Application of: Mitchell H. Babkes, Brian Fitzburgh and Mark Ellis

As a below named inventor, I hereby declare that:

My residence, post office address, and citizenship is as stated below next to my name. I believe I am an original, first and/or joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: "Hinge System for Combination Hand Truck, Step Ladder, and Dolly Device," the specification of which:

         is attached hereto.  X   was filed on September 25, 2003 as U.S. Serial No. 10/671,368

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I do not know and do not believe that the same was ever known or used by others in the United States of America before the present invention thereof, or patented or described in any printed publication in any country before the present invention thereof or more than one year prior to the date of this application. I further state that the invention was not in public use or on sale in the United States of America more than one year prior to the date of this application. I understand that I have a duty of candor and good faith toward the Patent and Trademark Office, and I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 (a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate listed below, or §365(a) of any PCT international application which designated at least one country other than the United States of America, and have also identified below any foreign application for patent or inventor's certificate disclosing subject matter in common with the above-identified specification and having a filing date before that of the application on which priority is claimed:

<u>Application No.</u>	<u>Country</u>	<u>Filing Date</u>
<u>10/412,610</u>	<u>U.S.</u>	<u>April 11, 2003</u>

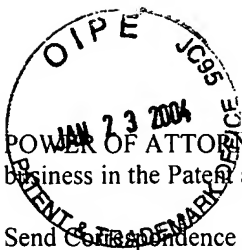
I hereby claim the benefit under Title 35, United States Code, §119(d) of any United States provisional application(s) listed below:

<u>Provisional App. No.</u>	<u>Filing Date</u>
<u>60/479,902</u>	<u>June 19, 2003</u>
<u>60/496,356</u>	<u>August 18, 2003</u>

I hereby claim benefit under Title, United States Code, §120 of any United States application(s), or §365(c) of any PCT international application designating the United States of America listed below, and insofar as the subject matter disclosed and claimed in the present application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code v112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application

<u>Application Serial No.</u>	<u>Filing Date</u>	<u>Status: patented, pending, abandoned</u>
<u>N/A</u>		

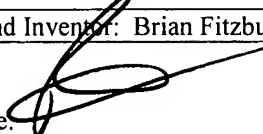
I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of United States Code, and that such willful false statements may jeopardize the validity of the application or any patents issuing thereon.



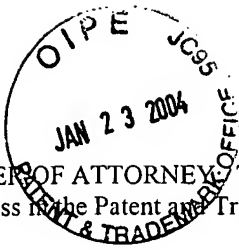
POWER OF ATTORNEY: The following attorneys are hereby appointed to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: Kathy Mojibi - Reg. No. 41,409

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Full Name of First Inventor: Mitchell H. Babkes	Citizenship: US
Inventor's Signature: _____ Date: _____	
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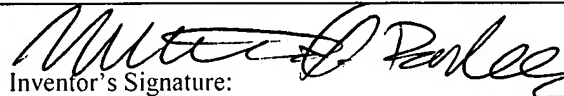
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Full Name of Third Inventor: Mark Ellis	Citizenship: US
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Full Name of First Inventor: Mitchell H. Babkes	Citizenship: US
	
Inventor's Signature:	Date: 1/13/04
Residence and Post Office Address: 21424 Angela Yvonne Ave, Saugus, CA 91350	

Full Name of Second Inventor: Brian Fitzburgh	Citizenship: US
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Full Name of Third Inventor: Mark Ellis	Citizenship: US
	
Inventor's Signature:	Date: 1/13/2004
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